

**Illinois Department of Revenue  
Regulations**

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| <b>Title 86 Part 100 Section 100.5260 Combined Amended Returns</b> |
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**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**SUBPART P: COMBINED RETURNS**

**Section 100.5260 Combined Amended Returns**

- a) In general. The election or requirement to be treated as a single taxpayer applies to any amended return which includes the same taxpayers of the unitary business group which joined in the filing of the original return.
- b) No election. If an election is not in effect for a taxable year ending prior to December 31, 1993, a combined amended return shall not be filed for that year.
- c) If an election is in effect for a taxable year and it is subsequently revoked for that year because the group is not a unitary business, the designated agent may not file a combined amended return. Similarly, if a group files what it believes to be a required combined return, and it is later determined that the group is not engaged in a unitary business, the designated agent shall not file a combined amended return. Instead, in either instance, the designated agent and each corporation which joined in the filing of the combined return shall file a separate amended return. In computing the tax due on any such amended return, the filer shall take into account all payments, credits and other amounts (including refunds) allocated to it by the designated agent pursuant to Section 100.5230(g) or Section 100.5250(d)(2) of this Part.
- d) Ineligible member. If a change in liability relates to the removal of a member that was not eligible to make the election, or of a taxpayer which could not be required to be a part of the group (e.g., a corporation which was not engaged in a unitary business with the combined group members, a partnership, or a Subchapter S Corporation), the designated agent shall file a combined amended return and the ineligible taxpayer shall file a separate amended return.
- e) If a corporation erroneously fails to join in the filing of a combined return, the designated agent shall file an amended combined return adding such corporation and, if a separate return was filed by such corporation, such corporation shall file an amended separate return showing no net income, overpayment or underpayment, and stating that such corporation has joined in the filing of a combined return.

(Source: Amended at 22 Ill. Reg. 19033, effective October 1, 1998)